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Local Government Series  
Community Resource Development Program

# Using User Fees:

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## A Guide for Massachusetts Cities and Towns

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# Using User Fees:

## A Guide for Massachusetts Cities and Towns

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## Introduction

User fees and charges are becoming an increasingly important source of revenue to Massachusetts cities and towns faced with tax limitations mandated by Proposition 2½. With tax revenues severely limited and severe inflationary pressures driving up the costs of providing services, many cities and towns are considering the introduction or expansion of fees and charges for services formerly financed through general taxation. As one treasurer put it,

Before Proposition 2½, the town decided what it wanted to spend and set its taxes accordingly. Now those tax revenues have been cut back severely. Today when we look for financing sources we have to look to fees and charges.

Historically, Massachusetts communities have relied too heavily on property taxes, underutilizing fees and charges, especially when compared to other parts of the country. (See graph at the end of this chapter.) Cities and towns which now need to implement (or increase) fees and charges are faced with questions about their use: advantages and problems, policy and administration, and legal authority. We'll examine these issues and present the findings of a survey on user fees in Massachusetts municipalities, as well as a case study of user fees in one Massachusetts town.



# Advantages and Disadvantages of User Fees

Communities considering fees and charges should be aware of both their advantages and disadvantages, and both are discussed briefly below.

## Advantages

**Revenue source.** The most obvious advantage to user fees is their potential as a revenue source. Particularly for Massachusetts where the property tax is over-utilized, user charges can provide much-needed diversity in the municipal revenue base. Then too, fees and charges are flexible. They can be increased as inflation increases costs, and they can be adjusted according to demand for services.

**Equity.** For those services with identifiable beneficiaries, user charges may be a more equitable funding mechanism than general taxes because charges allocate costs directly to those benefiting from services. It may be more equitable, for instance, to fund facilities such as municipal tennis courts through user charges rather than taxes.

**Measuring demand and allocating resources.** In a time of increasingly scarce resources, user fees offer a means of identifying and measuring citizen demand for municipal services. They allow citizens to choose a specific service at a specific price. For example, studies show that municipally offered trash pick-up generally costs more than privately offered trash pick-up services. The major reason for the difference in costs is the higher level of municipal service, in the form of either increased frequency of collection or door to door rather than curbside service. Customers of the privately offered services generally have chosen less expensive, and lower levels, of trash pick-up services.

**An alternative to regulation.** Regulation of undesirable activities sometimes proves costly or unfeasible; the institution of fees and charges can provide an attractive solution. Fees and charges can be levied, for instance, to reflect social and physical costs generated by pollution of the air, landscape and water. For example, a municipality which treats wastewater polluted by one or more local industries may levy a treatment charge similar to industrial waste charges now levied by some municipal landfills.

**Revenues from non-taxable property.** User fees allow municipalities to recover the costs of providing services from tax exempt institutions, particularly helpful to cities and towns with large numbers of schools, hospitals and other tax-exempt institutions.

## Disadvantages

Although local governments are increasingly turning to user fees, there are problems, both political and technical, in their use.

**Political resistance.** It is difficult to charge a fee for a service that was previously "free" or, more accurately, funded from other revenue sources. Although the general recognition by citizens that municipalities have experienced severe revenue losses with Proposition 2½ may make user charges more feasible, the effort to obtain public support still requires large investments of time and energy. Certainly for new services, however, user fees should be at least considered as a method of funding.

**Inequities.** Increased use of fees and charges can cut off poorer populations from public services. Local officials may want to consider sliding fee scales to offer reduced prices or subsidies to low-income groups.

**Administrative difficulties.** User fees are simply not feasible for many municipal services. For one thing, the collective nature of some services may make it technically impossible to impose a fee: services funded by user charges must exhibit identifiable benefits for identifiable beneficiaries. For other services, the costs of collection may be unacceptably high in relation to the revenue derived. For example, some parks and recreation facilities may be rarely used on weekday mornings. It can cost more to pay staff to collect fees during such times than would be recovered in fees.

Finally, for some services tax financing may be more appropriate than financing through user fees. For instance, if most residents demanded a service such as trash pick-up, it would be less costly for all involved to finance this service through general taxes than to institute a separate fee structure.

**Federal and state constraints.** Cities and towns turning to user fees may encounter several obstacles from state and federal government. First, federal tax laws allow the deduction of local property taxes, but not user charges, from individual income taxes. Taxpayers are therefore penalized when municipalities utilize fees rather than taxes to fund a service. Second, the federal revenue sharing program uses municipal tax efforts as one measure upon which to base revenue sharing allotments. Since fees and charges are not included in "tax effort," municipalities which increasingly rely on fees and charges may receive less in federal revenue sharing aid. Finally, municipalities wishing to impose fees and

charges must first determine their authority to do so under state laws and statutes. (See summary of state laws and statutes governing use of fees and charges.)

### **Conclusion**

Not all public services are suitable for pricing.

Nevertheless, as communities begin to look more closely into alternative revenue sources the extended (and expanded) use of public charges can be expected in the future. The potential for this previously private-sector mechanism, while not limitless, is clearly greater than has been realized to date in most Massachusetts communities.



# Implementing User Fees

Cities and towns first implementing user fees may find themselves overwhelmed with questions: What laws and regulations must we satisfy? Which services should we charge for? How much should we charge? Should we set a sliding scale for those with low incomes? We'll start at the beginning—the legal authorization to charge user fees for services.

## Legal Authorization

Before anything else, a municipality must ascertain that it has the authority to implement a user fee. The following table lists the state laws regulating municipal fees and charges. This listing is drawn from legal searches conducted by Amherst and several other towns, and was recently updated with the assistance of the Massachusetts Municipal Association. Laws in this area are being changed frequently, generally in the direction of increased flexibility. Communities should, therefore,

review *Massachusetts General Laws Annotated* annually, and consult town counsel.

**Home Rule Amendment.** This amendment to the Massachusetts Constitution, ratified by the voters in 1966, returns to cities and towns a good deal of autonomy. Section 6 states,

Any city or town may, by the adoption, amendment, or repeal of local ordinances or by-laws, exercise any power or function which the general court has power to confer upon it, which is not inconsistent with the constitution or laws enacted by the general court.

The Home Rule Amendment thus appears to provide autonomy to cities and towns with respect to fees and charges not already set by state law. However, municipalities have been cautious in implementing Home Rule, in part because it has not been extensively tested in the courts.

## State Laws Regulating Municipal Fees and Charges

Municipal Licenses and Permits	Mass. General Laws (Chapter and section)	Maximum Fee
Alcoholic beverages		
One day	138:14	Fixed by local authority
Beer, wine, other		
Restaurant	138:12,12A	\$2,000*
Tavern	138:12,12A	\$200 – \$1,000*
Package store	138:15	\$150 – \$1,500*
All alcoholic		
Restaurant	138:12,12A	\$5,000*
Tavern	138:12,12A	\$500 – \$1,500*
Package store	138:15	\$200 – \$1,000*
Clubs	138:12,12A	\$200*
Druggists	138:30A	\$100 – \$600*
Others	138:12,12A	\$500*
Amusements		
Automatic amusement devices	140:177A	\$100*
Billiard tables, pool hall, bowling alley	140:177,202	Not less than \$2
Carnivals, circuses	140:149,105	No limit set

\*Recent legislation has broadened municipal options, by increasing fee limits or allowing local officials to set fees and charges. However, local action is required to increase some fees and to set others; otherwise, existing rates will remain in effect. Massachusetts Municipal Association suggests the following wording for a town meeting article or city council proposal:

Article\_\_\_\_\_. To see if the town will vote to amend Article\_\_\_\_\_ of its Bylaws by adopting a new schedule of fees in accordance with enabling legislation enacted as part of the FY 82 Budget of the Commonwealth.

Municipal Licenses and Permits	Mass. General Laws (Chapter and section)	Maximum Fee
Events		
Single	136:4	\$20*
Annual	136:4	\$400*
Fireworks	148:39A	\$25*
Jukebox	140:181	No limit set
Movie theaters	140:81	No limit set
Shooting galleries	140:56A	\$20 + \$5 renewal*
Theatrics, shows, exhibitions	140:181	\$100*
Auctions, auctioneers	100:2	Limits removed*
Boat rental license	140:192	\$20*
Building permits	State Bldg. Code	Fees vary
Cable television	166A:8	.50/subscription
Car dealer	140:58,59	\$100*
Cattle weighing	94:141	Limit removed*
Charitable purposes, temporary license to sell for	101:33	\$10*
Clerks fees and charges (for a range of 79 services)	262:34	Limits removed*
Dog licenses		
Male, spayed female	140:139,147	\$3 (.75 retained locally)
Female	140:139,147	\$6 (.75 retained locally)
Kennel license	140:137A	
4 dogs or less		\$10
10 dogs or less		\$25
more than 10 dogs		\$50
Impounded dogs	49:26	
with license		\$1.50/day
without license		\$2.00/day
Substitute dog tags	140:137	\$0.10
Electrical wiring	State Building Code	No limit set
Explosives and inflammable substances	-	
Handling wood alcohol	94:303B	\$5*
Licenses for land for storage of explosives and inflammable substances	148:13	\$1,000*
Permit to remove underground gas tanks	148:38A	\$200*
Firearms		
Permit to carry	140:131E,G	\$10
Temporary permit and ammunition	140:131A	\$2
Sale of firearms	140:122	\$20
Sale of ammunition	140:122B	\$25*
Firearm ID	140:129B	\$2

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Municipal Licenses and Permits	Mass. General Laws (Chapter and section)	Maximum Fee
Fish and game		
Archery and primitive firearms stamp	131:11	\$5.10 (.10 retained)
Hunting, fishing, trapping licenses	131:17	\$0.25
Shellfish	130:52,57	No limit set
Waterfowl stamps	131:11	\$1.25 (.25 retained)
Food		
License for inns and eating establishments	140:2	\$50*
Nonalcoholic beverages	140:21B	\$25*
Inspection of places selling meat	94:146	\$5*
Inspection of restaurants	94:305A,111:5	\$2—10 depending on size
Vehicle for sale of food	140:49	\$100*
Frozen desserts and ice cream		
Wholesale manufacturer	94:65H,S	\$5—200
Retailer	94:65H,S	\$5
Sale of food in more than one city/town	101:22	\$8—52 depending on population (state retains\$2)
License for clubs to dispense foods and beverages	140:21E	\$10*
Manufacturing or bottling of nonalcoholic beverages	94:10A,B	\$20
Fortune teller	140:185I	\$50*
Gas permits and fees	142:13, 143:3N,O	No limit set
License for master gas fitter	142:6	\$20*
Hawkers and peddlers	101:5	\$25
Industrial furnace or steam engine	140:115	\$25*
Junk collector, antiques, used goods	140:54, 55, 202, 205	Not less than \$2
Killing of horses and other animals	111:154	\$10*
Lodging house	140:23,24	\$50*
Milk		
Inspection	94:41	\$10*
Inspection of pasteurizing plant	94:48A	\$40*
Registration of milk products	262:34	\$5*
Mobile home parks, motels, camps, etc.	140:32B	\$50*
Pawnbroker	140:77	\$100*
Parade permit	85:10	No limit set
Picnic groves	140:188,202,205	\$2
Planning and zoning		
Plans	40A,41:70	No fee set
Wetland	131:40	\$25

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<b>Municipal Licenses and Permits</b>	<b>Mass. General Laws (Chapter and section)</b>	<b>Maximum Fee</b>
Zoning bylaws and hearings	40A:11	No fee set
Inspection	41:81Q	No fee set
Conservation comm. filing fees	131:40	\$25
Plumbing permits	142:11,13	No fee set
Master plumbers license	142:6	\$20*
Raffles and bazaars	271:7A	\$50*
Railroads and trackless trolleys		
Certificate of location	162:9, 160:20	No limit set
Permit	163:6	No limit set
Sealing of weights and measures	98:56	Limits removed*
Signs	85:8	Limits removed: charges and fees to reflect inspection expenses
Solid waste transport	111:31A	No limit set
Stables		
towns 5,000 and over	111:155	\$40*
towns under 5,000	111:158	\$20*
Swimming pools, public	140:206	No limit set
Taxicab/hackney	40:22	Limit removed*
Uniform commercial code	106:9(403-406)	\$10*
Work permits, Sunday and holiday	136:7,15	\$10*

## **DEPARTMENTAL FEES AND CHARGES**

### **CEMETERIES**

Sale of lots, interment openings, foundations, tent, overtime	114:19,24	No limit set
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### **ELECTION AND REGISTRATION**

Census	51:4	Proportion of children
Street list	51:6	No limit set
Voting list	51:37	Copying costs

### **FINANCE**

Certificate of lien	60:23,23A	\$10–\$100
Fees of Collector	60:15	Fees range from \$1 to cost of activity

### **FIRE**

Inspections and fees	148:10A	\$10*
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Article\_\_\_\_\_. To see if the town will vote to amend Article\_\_\_\_\_of its Bylaws by adopting a new schedule of fees in accordance with enabling legislation enacted as part of the FY 82 Budget of the Commonwealth.



Departmental Fees and Charges	Mass. General Laws (Chapter and section)	Maximum Fee
<b>GENERAL ADMINISTRATION</b>		
Rental of town land and property	40:3,8c	No limit set
<b>HEALTH</b>		
Perc tests	111:5	No limit set
Hypodermic dealers users	94c:27(e)	\$10 \$0.50
Visiting nurse fees	111:31	Rate Setting Commission
Home health aide	111:31	Rate Setting Commission
<b>LIBRARIES</b>		
Photocopies and microfilm reader	78:10,11	No limit set
General user charges for library services	78:19B	Fee prohibited
<b>RECREATION</b>		
Educational gymnastics	45:14	No limit set
Revolving fund activities	44:53D	No limit set
Track and field	45:14	No limit set
<b>SEWER</b>		
Disposal installers permit	30:12, Acts of 1946	No limit set
Septage disposal	Sewer Regs., Div. IV, Art. I, sec 1	No limit set
Sewer connection permit	Sewer Regs., Div. III, Art. I, sec. 12	No limit set
User charges	Sewer Regs., Div. IV, Art. I, sec.1	
<b>SOLID WASTE</b>		
Collection and transport of rubbish	111:31A	No limit set
<b>WATER</b>		
Metered user charges	Water Regs., Art. VIII, Sec 6	No limit set
Metered summer service	Water Regs., VIII-1	No limit set
Water lien charge	40:42A	No limit set
Interest	59:57, 40:42B, C, VII-7	14% annual interest
Meter rentals	Water Regs., II-1.b	No limit set
Sprinkler charge	Water Regs., VIII-5	No limit set
Water Turn-on, Turn-off	Water Regs., VII-6, VIII-4	No limit set
Water ban violation	165:11	\$100

### Which Services Should We Charge For?

Two major issues deserve equal consideration when deciding which services should be charged for: technological feasibility, and the impact of a user charge on the social good of the community. The following questions address both of these issues.

1. *Which community services are considered essential to meet community standards of well being?* Cities and towns will continue to fund through general taxation those services which they deem essential to all citizens, such as fire and police protection. However, services which are deemed “quasi-essential” or optional may well be shifted to user fee funding. Recreational programs, for instance, are likely candidates for such funding shifts.

2. *Are the benefits of a service primarily individual in character, or do they benefit the community as a whole?* For instance, snowplowing is clearly a community service which would be difficult to fund through individual fees. On the other hand, recreational facilities such as tennis courts offer benefits that are primarily individual in character.

3. *Are there various levels of services which might be offered differently; i.e., can we provide some base level of service at no charge but impose charges for additional use?* Variations in service levels and fees most often occur between residential and commercial users of municipal services. Thus, landfills often charge one (or no) price to residential users and another price to com-



mercial and industrial users which reflects the heavier demands of those users.

4. *Placing a fee on a previously "free" service (or, more accurately, subsidized through taxation) may well change consumer demand for that service.* For instance, if a municipality which had previously provided free trash pick-up now charges for the service, some consumers may decide to dump their trash in the backyard or at other vacant or roadside sites, rather than pay for trash pick-up. The community must thus be prepared for changes in consumer demand, and for the consequences of those changes. For services which the community wants the consumer to use (such as trash collection), the community may find that it needs to set some minimum standards of use, such as sanitary codes and regulations.

5. *Can charges for the service be collected easily?* Many services otherwise suited to user fees must be ruled out because of high collection costs. For example, many recreational facilities do not lend themselves to charges: lakes and parks do not often carry admission charges because it is not feasible to restrict admission through fences or gates.

### Pricing Services

Pricing public services is difficult because little data are available on public sector costs and demand. The following questions arise:

1. *Should the price cover all or only part of the costs?* When addressing this question officials must first determine whether any legal guidelines exist. And they should also remember that Proposition 2½ legislation prohibits prices greater than the costs of providing a service.

2. *Is the department which provides the service a key participant in setting and implementing the fee?* The wholehearted cooperation of the department is critical for several reasons. First, detailed knowledge of the department, particularly with respect to costs, is necessary to successfully set fees and charges. Outside budget analysts are generally not sufficiently familiar with details of department operations. Second, it will fall upon the department to collect the fee. The additional record keeping, accounting and allocation of funds will complicate a department's job considerably at a time when it may be experiencing budgetary and staff cut-backs. Unless the department's needs are realistically addressed at this time, it may prove a reluctant and unresponsive administrator.

3. *Is the pricing mechanism flexible?* It is difficult, at first, to set an accurate price for a public service because so little is known about public sector costs and demand. Flexibility in the pricing mechanism allows the municipality to adjust the price over a period of time, using a trial and error process, as costs become better known.

Flexibility will also be necessary to accommodate inflation and changing economic conditions.

4. *Is there a mechanism by which fees and charges are periodically updated?* Fees and charges often remain unchanged over long periods of time, despite increased costs, unless they are reviewed periodically. Annual budget reviews may provide an opportunity to update many fees. For others, such as licenses and permits, the city or town manager may be directed to increase charges routinely as municipal salaries are increased, since the processing of licenses and permits is primarily labor, not capital, intensive. Again, officials must first ascertain that they have legal authority to increase fees and charges.

5. *What sort of charge should be used?* Different pricing mechanisms influence consumer behavior differently. A flat rate for the provision of water, for instance, may encourage consumption since there is no relationship between the cost of the water and the level of consumption. For other services, such as recreation, when peak demand results in congestion and increased production costs, the municipality may institute graduated fees to regulate demand or recover increased costs.

### Subsidizing Services

The imposition of new fees and charges may cut off less affluent members of the community from some public services. Municipalities may therefore wish to subsidize some services. But which services should be subsidized and what level of income should determine eligibility? The following questions should be addressed:

1. Which public services are essential to the community's standard of living, and should therefore be exempt from charges?
2. In each case, what level or volume of use should be supported by the community?

With respect to income eligibility, the following issues should also be raised:

1. *What level of income should determine eligibility?* The simplest method of determining income eligibility for subsidized services is the welfare status of families or individuals. Individuals with incomes above cash assistance eligibility levels who are eligible for non-cash assistance programs such as Medicaid, child care assistance, or food stamps may be identified through the same agencies, and may also be considered. Or, municipalities may instead choose to rely on affidavits, a method of eligibility also used by welfare agencies and an efficient mechanism when safeguarded with investigation for fraud and error on a sample basis.

Frequency of verification for eligibility should vary with the service. For recurring services such as health care services, periodic certification is useful. For intermittent services, such as use of municipal recreation

facilities, recipients may be given a card good for a specified period of time.

2. *What methods of subsidy should be employed?* The method of charging, or not charging, will vary from service to service, depending on the type of service and the goals of the program. Following are some alternatives:

- Fix graduated charges in relation to income levels.
- Fix uniform charges with subsidies, i.e., charge uniform rates and return some percentage to income-eligible families, depending on their level of income.
- Use self-administered consumer choice. Restrict free services to low-income households, with others electing service levels at escalating charges.
- When no quantitative considerations exist, coupon books, stamps, or tokens sold at different prices may be used. An identification card or credit card may also be used. If volume of use is a significant factor (to prevent overuse or lending), some limitations may be placed on distribution of books or cards. In most cases, such evidence of entitlement can be mailed out by the certifying agency at the time cash payments are made.

*Partial payment consideration.* Some household incomes may be so low that public policy would dictate total exemption from payment of vital services. Other families may be expected to pay part. However, the danger exists that households just above the no-charge income level will be reduced to below that level if they are charged for services. Any partial charge policy should always take this possibility into account.

### **Suggested Questions for Specific Services**

The Massachusetts Municipal Association offers the following suggestions targeted toward specific services\*:

1. Do permits, licenses, fines and fees (when not set by state law) cover the cost of the service? Do they at least cover the cost of issuance?
2. Are water and sewer services fully self-supporting? This can produce the greatest property tax relief of any fee or charge.
3. Do parking receipts cover the cost of maintaining parking facilities, including collection of parking fees, maintenance and snow removal? Do fees support

recreation facilities and programs, such as fees at hockey rinks and permits for tennis courts?

4. Is there a fee for ambulance service? It should be noted that health insurance policies often cover ambulance service fees, so an insured individual pays little or nothing. Third-party payments may also be available to pay for other medical and counseling services offered by the town.

5. Have tax-exempt institutions been approached for payments in lieu of taxes to cover the cost of fire and police protection and other municipal services?

6. Do charges for repair work on private property reflect the full cost of the service?

7. Has the community considered setting up revolving accounts in the recreation department so that no municipal funds are involved in recreation programs?

### **Conclusion**

User fees can provide a flexible and much-needed revenue source for Massachusetts municipalities. But such an instrument requires thought and effort. You may wish to evaluate the anticipated success of your program using the following guidelines:

1. Administrative costs should be small, relative to the cost of services or the revenue yield from the service.
2. The administrative system should be convenient, and should not impair the quality or use of the service. It should not have complex eligibility criteria, inconvenient servicing centers, inconvenient methods of collection or payment, or ineffective distribution.
3. Collection arrangements should be consistent with both the objectives of the public service program and the purpose of the charge. If the purpose is merely reimbursement for the service, encouraging frequent use, payment should be simple, convenient and unobtrusive. If the purpose is to control overuse, the charge should be prominent, and incremental charges for excessive use may also be implemented.
4. Administrative arrangements should include a convenient evaluation and adjustment method for discriminatory pricing.
5. Administrative arrangements should avoid placing a stigma on persons receiving assistance from the program. Anonymity is always best.
6. Methods for determining eligibility or payment level should be simple to administer.

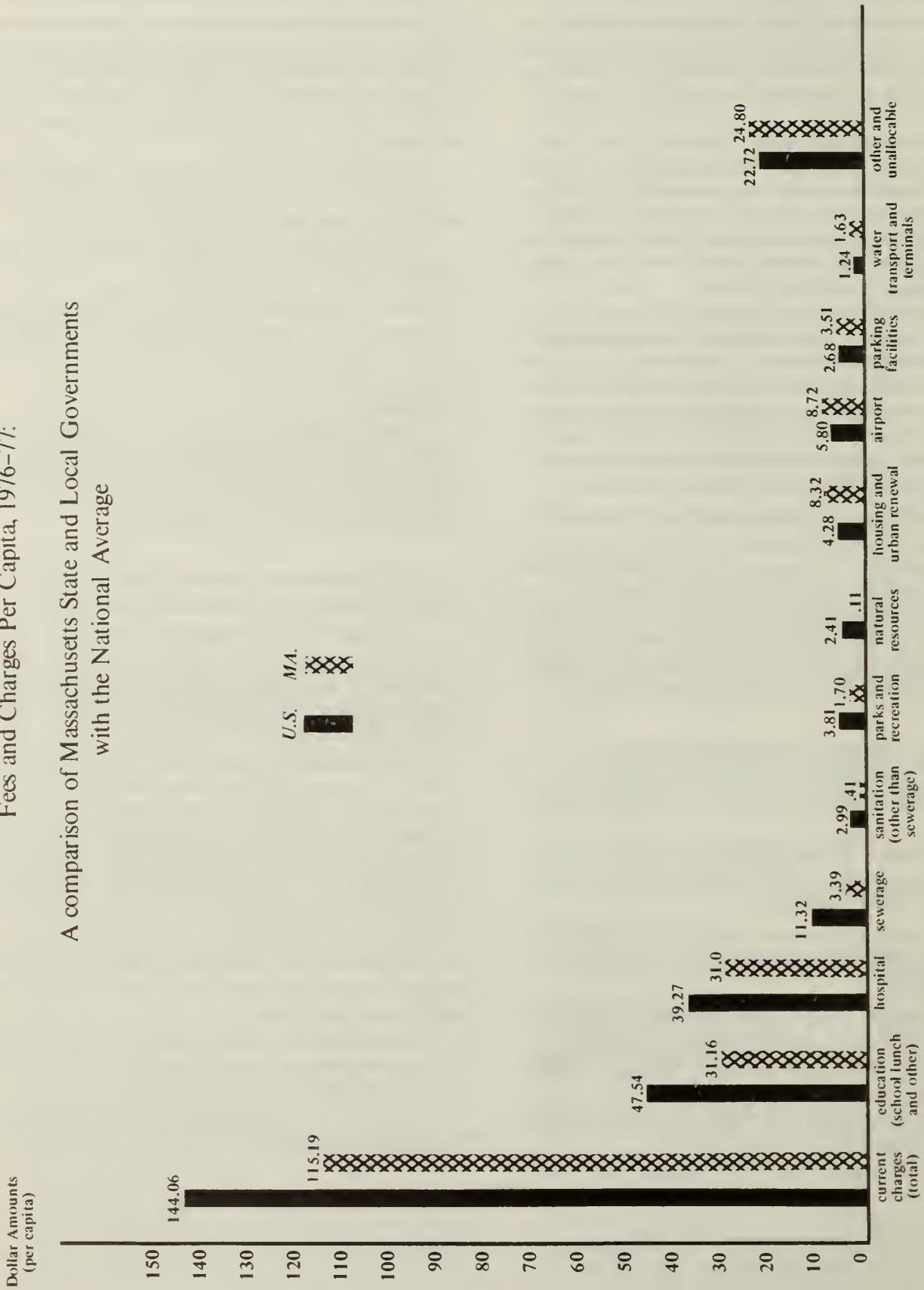
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*\*HELP! A Guide to Coping with Proposition 2½ for Massachusetts Local Officials*, Allan Tosti. Mass. Municipal Association, Boston, MA., November 1980.



# Fees and Charges Per Capita, 1976-77:

## A comparison of Massachusetts State and Local Governments with the National Average



SOURCE: U.S. Bureau of Census, Census of Governments, 1977; Compendium of Government Finances; Table 48 p.138.

# Survey of Fees and Charges Among Massachusetts Cities and Towns

In the summer of 1981 a questionnaire was sent to Massachusetts cities and towns asking them to identify those services for which they levied a fee or charge. Eighty municipalities returned the questionnaire, and their responses are presented on the following pages.

For almost every service identified in the questionnaire, some city or town somewhere was charging a fee. Aside from this uniformity, no clear pattern emerged. The responses show wide variation among cities and towns in their use of fees and charges.

We wondered whether a municipality's use of fees and charges was related to such factors as management resources or wealth. Therefore, statistical tests were conducted to determine whether a relationship existed

between a municipality's use of fees and four municipal characteristics: population, wealth (expressed as equalized property valuation per capita), whether the community was in an urban or rural area, and whether towns employed a town manager or other assistant to the Board of Selectmen. Generally speaking, no clear relationship was found between a municipality's use of fees and charges and the four community characteristics identified. The only possible exception occurred for towns employing a town manager or other assistant to the Board of Selectmen, where a significant statistical relationship occurred for approximately 20% of municipal services. That is, for 20% of municipal services, towns with town managers levied charges significantly more often than did towns without town managers.

## Survey: Use of Fees and Charges in Massachusetts Cities and Towns\*

SERVICE	Number of Cities/Towns Charging Fee
<b>Police Protection</b>	
Special patrol service fees . . . . .	25
Parking fees and charges . . . . .	16
Payments for extra police service at stadiums, theaters, etc. . . . .	62
Accident/Insurance reports . . . . .	65
Dog Officer, care of animals . . . . .	63
<b>Transportation</b>	
Subway and bus fares. . . . .	2
Bridge tolls. . . . .	0
Landing and departure fees . . . . .	1
Hangar rentals. . . . .	0
Concession rentals . . . . .	1
Parking meter receipts . . . . .	8
<b>Health and Hospitals</b>	
Inoculation charges . . . . .	8
X-ray charges . . . . .	0
Hospital charges, including per diem rates and service charges . . . . .	1
Ambulance charges . . . . .	36
Concession rentals . . . . .	0

SERVICE	Number of Cities/Towns Charging Fee
Nursing fees - visiting nurse, physical therapy . . . . .	18
<b>Education</b>	
Charges for books . . . . .	6
Charges for gymnasium uniforms or special equipment . . . . .	5
Concession rentals . . . . .	5
Non-resident student tuition . . . . .	39
School lunch . . . . .	61
<b>Library</b>	
Late book fees . . . . .	55
<b>Recreation</b>	
Greens fees. . . . .	2
Parking charges . . . . .	8
Concession rentals . . . . .	8
Admission fees or charges . . . . .	12
Permit charges for tennis courts, etc. . . . .	13
Charges for specific recreation services. . . . .	21
Picnic stove fees . . . . .	0
Stadium gate tickets. . . . .	5

\*These data represent only the eighty cities and towns responding to the Survey.

<b>SERVICE</b>	<b>Number of Cities/Towns Charging Fee</b>
Stadium club fees . . . . .	0
Park development charges . . . . .	2
Swimming pools . . . . .	12
<b>General Government</b>	
Treasurer's fees . . . . .	34
Collector's fees . . . . .	63
Town Clerk fees . . . . .	67
<b>Sewerage</b>	
Sewerage system fees . . . . .	30
<b>Other Public Utility Operations</b>	
Water meter permits. . . . .	14
Water services charges. . . . .	49
Electricity rates. . . . .	6
Public telephone commission. . . . .	10
<b>Sanitation</b>	
Domestic and Commercial trash collection fees . . . . .	14
Industrial waste charges . . . . .	3
Recycling. . . . .	5
Sanitary Landfill . . . . .	28
<b>Housing, Neighborhood, and Commercial Development</b>	
Certificates of inspections. . . . .	51
Street tree fees . . . . .	4
Tract map filing fees . . . . .	10
Street-lighting installations . . . . .	8
Convention center revenues:	
event charges . . . . .	0
scoreboard fees . . . . .	0
hall and meeting room leases . . . . .	3
concessions. . . . .	0
Rental of public buildings . . . . .	47
<b>Commodity Sales</b>	
Salvage materials . . . . .	10
Sales of maps . . . . .	46
Sales of codes . . . . .	36
<b>Licenses and Fees</b>	
Advertising vehicle. . . . .	4
Alcoholic beverage licenses . . . . .	72
Amusements (ferris wheels, etc.) . . . . .	17
Billiard and pool . . . . .	29
Bowling alley . . . . .	22
Building Permits:	
Buildings, plumbing, electrical, gas . . . . .	76
Cable T.V. . . . .	13

<b>SERVICE</b>	<b>Number of Cities/Towns Charging Fee</b>
Circus and carnival. . . . .	12
Coal dealers . . . . .	2
Commercial combustion . . . . .	3
Sale of dairy products . . . . .	40
Dances . . . . .	16
Dog tags . . . . .	71
Duplicate dog tags . . . . .	43
Electrician-first class . . . . .	8
Electrician-second class. . . . .	5
Foot peddler . . . . .	17
Heating equipment contractors . . . . .	5
Junk dealer . . . . .	44
Loading zone permit . . . . .	1
Lumber dealer . . . . .	3
Marriage . . . . .	60
Massage license . . . . .	28
Motel license . . . . .	28
Pawnbrokers. . . . .	7
Pistol permits . . . . .	70
Plumbers-first class . . . . .	18
Plumbers-second class. . . . .	10
Pest eradicator . . . . .	4
Poultry dealer. . . . .	5
Produce dealer-itinerant . . . . .	5
Pushcart . . . . .	11
Restaurant . . . . .	57
Rooming house and hotel . . . . .	34
Secondhand dealer. . . . .	32
Secondhand auto dealer . . . . .	54
Sign inspection . . . . .	22
Solicitation . . . . .	14
Sunday entertainment . . . . .	47
Swimming pool . . . . .	19
Taxi . . . . .	30
Taxi transfer license . . . . .	10
Taxi driver. . . . .	11
Theaters . . . . .	12
Trees-Christmas. . . . .	8
Vending-coin . . . . .	17
Sound truck . . . . .	2
Refuse hauler . . . . .	18
Land fill . . . . .	15
Sightseeing bus . . . . .	1
Wrecking license . . . . .	10



## A Case Study: Amherst, Massachusetts

The passage of Proposition 2½ puts an unprecedented limit on the most significant source of revenue for local government — the property tax. No longer can the levy be used to balance revenues and expenditures. As a result, charges for services have become an important source of municipal revenues; in fact, they are the only revenues subject to local planning and control. Early in 1981, the town of Amherst undertook a systematic review of charges for services, in the hope of offsetting the impact of Proposition 2½. The investigation covered the following elements:

1. Identifying those services for which charges could legitimately be imposed
2. Determining overall policy regarding degree of tax subsidy desired for chargeable services
3. Computing a total cost of service, including direct service costs, employee fringe benefits, administrative overhead and occupancy costs
4. Calculating per-service cost for individual services.

The town already had well developed user fees in place for its water and sewer services, the revenues from which completely covered their costs. But other services were a burden to town finances. Although the effect of Proposition 2½ was to shift reliance on funding to charges for services, there were also limits imposed on the freedom to use these charges. Many local fees were regulated by state statute and could not be changed by the town. This situation, however, is relaxing as the legislature enacts laws which give local governments greater flexibility in this area. Proposition 2½, however, also specified under Section 11 that “No city, town, county, district, public authority or other governmental entity shall make any charge or impose any fee for goods provided or services rendered in excess of the cost of furnishing such goods, or providing such services.” As a result, new cost procedures (see items 3 and 4 above) were necessary to justify the new user charges.

### Identifying Chargeable Services

As part of its normal budget process, the town for several years had been calculating output indicators of the array and volume of services provided by each department (Exhibit 1). A department-by-department review was undertaken to identify those services which had charges already imposed, and those services cur-

rently provided free for which charges could be imposed. Services were identified in almost every town department (Exhibit 2). A portion of each Board of Selectmen meeting was set aside over a four-month period to discuss the issues involved in imposing new charges. The four months were necessary because each department's proposals required unique policy decisions.

### Determining Degree of Tax Subsidy

The key policy decision to be made was the degree of self-sufficiency desired for a given department or, to phrase it another way, the degree of appropriate tax subsidy. Since every service not fully funded by user charges was funded in part by taxation, the policy question involved whether the service warranted support by all taxpayers of the community or just those benefiting from the service.

In many cases, these policies had already been determined. The town, for example, had always charged customers of refuse services for all of the direct costs involved. On the other hand, it had also decided that swimming pool operations need not be fully covered by user receipts. The degree of tax subsidy, however, had never been explicitly addressed, and as operating costs rose and fees remained unchanged, the degree of tax subsidy increased, both in absolute dollars and as a percentage of total costs.

The purpose of this exercise, therefore, was to determine whether the degree of tax subsidy was warranted. If the subsidy was deemed legitimate, no further adjustment of service charges would be required; if not, the appropriate subsidy level would be identified, and its impact on user fees subsequently analyzed (Exhibit 3).

For recreation programs, for example, fees covered \$9,390 of the estimated \$22,725 direct costs involved. As a result, \$13,335 of all recreation programs were paid by general taxation. In other words, \$.06 out of every \$.10 spent by the department came from property taxes. When administrative costs associated with running the recreation programs were included, the subsidy rose to over \$.07, while further, incorporating overall town administration meant that \$.08 out of every \$.10 related to recreation programs came from tax dollars. While the town had been willing to subsidize recreation programs, it had not been aware of the amount of the subsidy provided. The resulting policy was to reduce the subsidy to about 50% of total costs.

All departments may be analyzed in this manner and an acceptable tax subsidy\* determined, based on an evaluation of the worth of the service to the community at large.

### Computation of Total Cost of Service

As has already been stated, Proposition 2½ precludes a municipality from charging more than cost of providing a service. In order, then, for a municipality to maximize its user fees, it must be sure that it takes into account all relevant costs. Some of these costs will appear clearly in each department's budget, while others will overlap those of other departments. The most typical of these overlapping costs are employee benefits, administrative costs and occupancy costs.

The first step in breaking down total costs was to determine which departments provided services to other departments. For the town of Amherst, these departments were:

Personnel Services:

employee fringe benefits

General Services:

insurance, postage, supplies

Board of Selectmen

Town Manager

Finance

Legal Services

Elections and registration

Town buildings: occupancy costs

} General town  
administration

Having identified these general expenses, an acceptable allocation plan next had to be developed to spread the costs over the appropriate departments. (In Exhibit 4 these general expenses are also subtracted from the department providing the service and thus appear in parentheses.)

**Personnel Service Allocations.** The principal employee benefit costs were retirement, group insurance, police/fire indemnification, worker's compensation and unemployment compensation. Retirement and unemployment compensation were in direct proportion to salary expenditures, so an allocation in proportion to actual earnings of covered employees was appropriate. Group insurance costs were based on the number of employees enrolled and the type of coverage. Worker's compensation was allocated on the basis of premium charges distributed by department. Police and fire indemnification accrued only to those departments.

\*Although the term "tax subsidy" is used here, we could as easily focus on the other side of the issue, the departmental revenues derived from fees. If these revenues are considered at town or city council meetings, departments such as recreation may be able to justify the continuation of services that taxpayers might not otherwise approve in this era of cutbacks.

**General services.** Certain services provided under the "General Services" category could actually be allocated to specific departments. Building and vehicle insurance were allocated either to specific buildings, or to those departments utilizing specific buildings or vehicles. Public liability insurance was allocated based on premium. The remaining costs were incorporated in the administrative allocation described below.

**Occupancy.** Departments in buildings owned by the town paid no rent yet the costs of operating the buildings had to be incorporated into the cost of service in order to gain some reimbursement. The floor space of all town buildings were divided by departments. Halls, rest rooms and other common areas were allocated to "billable" departments. A depreciation factor based on insured value was added to the budgeted operating costs to come up with a total occupancy cost. This was then allocated on a per square foot basis and became, in essence, the implied "rent" for the departments.

**General town administration.** While not providing a direct service to the public, the expenses of the departments falling under "General Town Administration" were necessary to ensure that the town was functioning properly. Costs under these categories, including unallocated general services, amounted to almost 12 percent of the budget of the town. These costs were then allocated in proportion to total expense of the department under the category of "administrative overhead."

As Exhibit 4 shows, the result of these cost distributions was to significantly increase cost recovery under user charges. It provided a legal basis under Proposition 2½ for the town to recover costs for fringe benefits, town buildings, general services and general administration, in significant amounts. For example, the Health Department was budgeted for \$198,000 in Fiscal Year 1982. By incorporating hidden costs, however, the "billable" costs rose to \$258,000, a 30 percent increase. Since most Health Department costs are reimbursed through third-party payments, incorporating them provided more revenue to the town, at no cost to town residents. The resultant cost allocation after redistribution is shown in Exhibit 4.

**Calculating per service costs.** Having allocated all costs to each department, the final step is to allocate departmental costs to individual services. To do this, each department was asked to distribute their budget among the services provided. An example of the Inspection Services department is shown in Exhibit 5. Note that the services across the top are the same services included in the service listing in Exhibit 1. Fringe benefits, occupancy and overhead costs are apportioned as applicable. The result is a total cost of service.

Total costs of issuing building permits were budgeted at \$27,144 for Fiscal Year 1982, including all possible costs. Dividing this cost by the number of actual permits to be issued resulted in a per permit charge



of about \$68. In other words, if the department charged \$68 per permit, it would cover all costs associated with this service.

Not all services are compatible with this approach. For example, the department felt that it would be contrary to public need to charge for Housing Inspections. Therefore, the town continued to subsidize the \$700 to \$850 devoted to this service. Not all services would recover revenues, but those that could be charged would

cover a major portion of a department's overall costs.

**Results.** At the end of this review process, Amherst had adjusted enough fees to yield about 75% more than it had previously collected from these sources. More importantly, it had established a mechanism whereby fee income could be objectively measured against public policy consideration and adjusted where needed. Finally, the methodology provided a sound cost basis for justifying the charges to ensure that they did not, in fact, exceed the cost of service.

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## Conclusion

Like any new program, the implementation or expansion of a user fee program will take time, thought and effort. There are drawbacks as well as advantages. It is an area where little is known about public pricing, demand and production factors. However, the emergence nationwide of tax limitation legislation such as Proposition 2½ has led local governments across the country to seek out alternative revenue sources such as fees and charges.

In Massachusetts, the increased interest in fees and charges is evidenced in recent legislation, Ch. 339 of the Acts of 1981, which authorizes cities and towns to offset appropriations to departments with estimated receipts

from departmental fees and charges. The legislation, in effect, acts as incentive to departments to augment their resources by means of fees and charges, and assurance that those increased revenues will revert to the departments to directly support their activities.

However, this increased use by the public sector of a financing mechanism more often seen in the private sector represents a significant public policy departure. Care must be exercised that public purposes do not become lost in the collection of fees from private users. Unless we are careful, we may mistakenly think that local units of government can be operated as though they were private, for-profit businesses.

## Exhibit 1: Activity Program Summary

JUNCTION: Planning & Code Enforcement			ACTIVITY NO.: 505		ACTIVITY: Inspection Services				
<i>Goal Statement:</i>		The Town of Amherst is mandated by the Massachusetts General Laws with the enforcement of the State Building, Plumbing, Electrical, Gas and Zoning Codes.  The task of enforcing these regulations to insure public health, safety and welfare is the Primary function of the Inspection Services Department.							
<i>Objectives:</i>		Maintain current level of inspection services							
<i>Significant Program Changes:</i>		None							
Service Level	FY 79 Actual	FY 80 Actual	FY 81 Budget	FY 82 Proposed	Service Level	FY 79 Actual	FY 80 Actual	FY 81 Budget	FY 82 Proposed
Building Permits	398	397	400	400					
Demolition Pernits	24	8	12	12					
Plumbing Permits	151	211	200	200					
Gas Permits	41	74	50	40					
Electrical Permits	307	265	240	240					
Certifications of Inspection	247	182	200	200					
Building Inspections	1,515	1,600	1,600	1,600					
Zoning Applications	77	73	75	75					

## Exhibit 2: Review of Chargeable Services and Alternative Funding Methods

Department	Services and Alternative Funding Methods
Board of Selectmen . . . .	All selectmen licenses; sale of Town documents
Finance . . . . .	General fee structure; water and sewer late payments
Town Clerk . . . . .	Review general fee structure
Police . . . . .	Review services for potential user charges: property checks; escort service; accidents involving property; fine and fee structure
Fire . . . . .	False fire alarms; inspections/smoke alarm program
Emergency Medical . . . .	Discussion to make self supporting including: expansion of service; out of town
Services	surcharge; administrative overhead costs (collector/chief)
Public Health . . . . .	Fee structure; administrative overhead

Department	Services and Alternative Funding Methods
Council on Aging Transit . . . . .	Goal: self support; income from trust/donations
Veterans . . . . .	100% state funding (legislative program)
Library . . . . .	Endowment income; donation box; special services charges; freeze town support—10% per year reduction; fee for library cards
Recreation and Parks. . . . .	Self support; sewer charge in addition to water?
Planning/ZBA . . . . .	Fee structure
Conservation . . . . .	Endowments—fund drives
Inspection . . . . .	Permit fee structure
Landfill . . . . .	Raise fees to make self supporting
Other Public Works . . . .	Betterments to special groups, e.g., neighborhoods with lights, leaves/trees, parks and commons, parking areas
Cemeteries . . . . .	Fees toward self support; fund drive; endowment income
Property management . .	Rental policy re: hours/sq. ft., apply to library, schools?
Public Transit . . . . .	Donation by non-University passengers

### Exhibit 3: FY 82 Tax Subsidies Recreation Programs

	DIRECT COSTS	FEES	TAX SUBSIDY	TAX SUBSIDY %
RECREATION PROGRAMS	\$22,725	\$ 9,390	\$13,335	59%
POOLS	29,750	17,577	12,173	41%
RECREATION REVOLVING FUND	11,925	11,925	—0—	—0—%
Including Recreation Administration				
RECREATION PROGRAMS	\$35,658	\$ 9,390	\$26,268	74%
POOLS	35,553	17,577	17,976	51%
RECREATION REVOLVING FUND	20,647	11,925	8,722	42%
Including General Administrative Overhead				
RECREATION PROGRAMS	\$46,383	\$9,390	\$36,993	80%
POOLS	40,248	17,577	22,671	56%
RECREATION REVOLVING FUND	23,829	11,925	11,904	50%



# Exhibit 4: FY 81 Cost Allocations

PERSONNEL SERVICES ALLOCATION					
	FY 81 Budget	Retirement Allocation	Group Insurance	Police/Fire Indemnification	Workmens Compensation
101 Legislative	1,845	—	—		
102 Reserve Fund	60,000	—	—		
103 Selectmen	20,701	1,760	726		3
104 Town Manager	84,792	10,058	1,477		16
105 Elections & Registration	26,974	—	—		2
106 Legal Services	12,500	—	—		
<b>Subtotal General Gov't</b>	<b>206,812</b>	<b>11,818</b>	<b>2,203</b>		<b>21</b>
201 Finance Department	228,006	22,012	5,416		36
204 Town Clerk	42,065	4,939	734		8
205 Personnel Services	552,420	(419,420)*	(95,000)	(10,000)	(4,820)
206 General Services	81,670	—			
<b>Subtotal Admin. &amp; Finance</b>	<b>904,161</b>	<b>(419,420) 26,951</b>	<b>(95,000) 6,150</b>	<b>(10,000)</b>	<b>(4,820) 42</b>
301 Police Department	699,908	65,603	23,183	5,300	4
302 Fire Department	493,366	44,524	12,950	3,500	7
303 Emergency Medical Service	157,089	15,108	3,858	1,200	
304 Civil Defense	200	—	—		
305 Animal Control	10,610	—	—		
<b>Subtotal Public Safety</b>	<b>1,361,173</b>	<b>125,235</b>	<b>39,991</b>	<b>10,000</b>	<b>11</b>
401 Public Health	198,303	15,624	4,024		266
402 Council on Aging	50,750	5,457	917		8
403 Veterans Services	15,103	1,713	345		
404 Veterans Benefits	50,000	—	—		
406 Libraries	342,139	24,313	4,865		44
407 Recreation	53,801	2,254	832		6
407A Recreation Revolving Fund	7,950	—	—		
408 War Memorial Pool	13,705	—	—		132
409 North Amherst Pool	15,305	—	—		133
410 Memorial Day & Vet. Graves	1,000	—	—		
411 CRC	200	—	—		
412 LTRC	850	—	—		
414 PTC	100	—	—		
<b>Subtotal Human Services</b>	<b>749,206</b>	<b>49,361</b>	<b>10,983</b>		<b>590</b>

\*Figures in parentheses are general support services. They are deducted from the budgets of the support departments and reallocated to appropriate town departments. For example, \$419,420 in Retirement Allocation is deducted from the budget of Personnel Services and allocated to other town departments such as \$65,603 to the Police Department.

# Exhibit 4: FY 81 Cost Allocations

Unemployment Compensation	GENERAL SERVICES ALLOCATION			OCCUPANCY EXPENSE		Subtotal	Administrative Overhead (11.88)	Fully Loaded Costs
	Building Insurance	Vehicle Insurance	Public Liability Insurance	Direct	Depreciation			
2						1,847	(1,847)	—
						60,000	(60,000)	—
46			168			23,404	(23,404)	—
238			84	5,980	2,213		(9,000) <sub>s**</sub>	—
29	649					104,858	(13,000) <sub>w**</sub>	—
—						27,654	(82,858)	—
						12,500	(27,654)	—
315	649		252	5,980	2,213	230,263	(22,000) <sub>s**</sub>	—
							(208,263)	—
532			280	9,389	3,475	269,146	(220,140)	—
118			84	2,611	966	51,525	(20,000) <sub>s**</sub>	—
(8,000)							(29,000) <sub>w**</sub>	—
							6,123	57,648
							(16,130) <sub>s**</sub>	—
							(2,007) <sub>w**</sub>	—
	(11,500)	(29,000)	(5,000)			15,180	2,957	—
						36,170	(36,170)	—
(8,000)	(11,500)	(29,000)	(5,000)	12,000	4,441	372,021	(67,137) <sub>s**</sub>	—
650			364				(253,359)	—
							6,123	57,648
1,842		3,242	783	17,547	6,495	823,907	97,909	921,816
1,212	1,279	5,806	587			563,231	66,931	630,162
413			224			177,892	21,140	199,032
—						200	24	224
12						10,622	1,262	11,884
3,479	1,279	9,048	1,594	17,547	6,495	1,575,852	187,266	1,763,118
439			168	10,095	2,338	231,257	27,481	258,738
129			84	12,029	2,786	72,160	8,575	80,735
41			28		202	17,432	2,072	19,504
—				871		50,871	6,045	56,916
696	2,122		335			374,514	44,505	419,019
82			56	2,533	586	60,150	7,148	67,298
						7,950	945	8,895
24	64					13,925	1,655	15,580
24	237					15,699	1,866	17,565
1						1,002	119	1,121
1						201	24	225
—						850	101	951
—						100	12	112
1,437	2,423	—	671	25,528	5,912	846,111	100,548	946,659

\*\*These overhead charges are allocated to the sewer and water departments, which are self supporting in Amherst, and are not included in this chart.

Exhibit 5: Calculation of Per Service Costs, Inspection Services Department,  
Part One: Allocation of Costs on Percentage Basis

Departmental Costs	Departmental Services									
	Building	Plumbing	Gas	Electrical	Certification	Zoning Application Hearings Enforcement	Housing Inspections	Public Information Land Use, Building Inspection Consultation	Sealer of Weights and Measures	Energy Conservation
Regular Employees	34%	8%	5%	9%	12%	16%	.5%	13%	2%	.5%
Telephone	25%	6%	6%	6%	6%	20%	1%	25%	5%	
Equipment Maintenance	18%	12%	12%	12%	15%	15%	1%	10%	5%	
Printing & Advertising	50%	20%	20%					10%		
Subscriptions & Memberships	75%	15%	10%							
Postage & Office Supplies	14%	12%	12%	12%	12%	12%	1%	14%	11%	
Inspection Supplies	15%	11%	11%	11%	15%	11%	1%	15%	10%	
Automobile Allowance	40%				30%	10%	10%	10%		
Expenses In-State	60%				10%	15%	5%	10%		

Exhibit 5 continued: Calculation of Per Service Costs, Inspection Services Department  
Part Two: Allocation of Costs on Dollar Basis

Departmental Costs	Departmental Services									
	Building	Plumbing	Gas	Electrical	Certification	Zoning Application Hearings Enforcement	Housing Inspections	Public Information Land Use, Building Inspection Consultation	Scaler of Weights and Measures	Energy Conservation
Regular Employees	\$19,041.00	\$4,186.35	\$2,386.35	\$4,686.35	\$6,694.75	\$8,708.84	\$261.56	\$7,295.22	\$858.75	\$219.83
Telephone	150.00	36.00	36.00	36.00	36.00	120.00	6.00	150.00	30.00	
Equipment Maintenance	14.40	9.60	9.60	9.60	12.00	12.00	.80	8.00	4.00	
Printing & Advertising	112.50	45.00	45.00					22.50		
Subscriptions & Memberships	150.00	30.00	20.00							
Postage & Office Supplies	28.00	24.00	24.00	24.00	24.00	24.00	2.00	28.00	22.00	
Inspection Supplies	15.00	11.00	11.00	11.00	15.00	11.00	1.00	15.00	10.00	
Automobile Allowance	1,632.00				1,224.00	408.00	408.00	408.00		
Expenses In-State	300.00				50.00	75.00	25.00	50.00		
Direct Expenses	21,442.90	4,341.95	2,531.95	4,766.95	8,055.75	9,358.84	704.36	7,976.72	924.75	219.83
Fringe Benefits	3,049.05	228.39	228.39	228.39	1,051.89	1,370.40	39.56	1,136.05	120.44	35.30
Overhead	2,652.48	537.09	375.05	589.67	996.49	1,157.68	87.12	986.72	114.39	27.19
Total Expenses	\$27,144.43	\$5,107.43	\$3,135.39	\$5,585.01	\$10,104.13	\$11,886.92	\$831.04	\$10,099.49	\$1,159.58	\$282.32
Cost Per Permit	67.86	25.53	62.78	23.27	50.52	158.49		6.31		



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## YOUR COOPERATIVE EXTENSION SERVICE

The Massachusetts Cooperative Extension Service, financed through federal, state and county sources, provides educational leadership in agriculture and natural resources, home economics, 4-H and youth, and community resource development, and energy conservation.

A basic goal of the Cooperative Extension Service is to help people identify and solve their problems through the practical application of research findings. To this end, information is made available through varying media such as conferences, workshops, demonstrations, and publications; the press, radio and television.

The University of Massachusetts, a land-grant institution, conducts research in many fields. Extension faculty and specialists at the University, working with county and regional Extension staff, act as information resources and as catalysts to assist individuals, families, and communities in making important decisions.

This publication is one of many developed to serve residents of the Commonwealth.

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